HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.9017 of 2017

ORDER: (V. Ramasubramanian, J)

Aggrieved by an Order of Assessment passed under the Andhra Pradesh Value Added Tax Act, 2005, an unregistered dealer has come up with the above writ petition.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Sri S. Suribabu, learned special standing counsel for the Department.

3. There is no dispute about the fact that the petitioner has not registered itself under the Act and that in any case its turn over does not exceed Rs.50.00 lakhs. But the benefit of turn over tax was denied to the petitioner on the short ground that the petitioner carried on business with malafide intention without registration.

4. For coming to the said conclusion, the Assessing Officer relied upon the purchases made by the petitioner from outside the State. Though in the show cause notice a broad indication was made about confectionary items being purchased from Bangalore, there was no whisper about the items other than confectionaries. Therefore, on the short ground that the show cause notice was not detailed, the impugned order is liable to be set aside and the matter is remitted back.

5. Therefore, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the respondents. As the

findings recorded in the impugned order shall be treated as show cause notice, the petitioner shall file a reply within 15 days from the date of receipt of a copy of this order. Thereafter, the respondents shall fix a date for personal hearing, give an opportunity to the petitioner to produce records and pass final orders.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 10-04-2017

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